



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Gateway and EXCEL Instructions for FY2017 Tax Rate Recap, Pro Forma Recap and Certain Supporting Forms

USER GUIDE

July 2016

Supporting a Commonwealth of Communities
mass.gov/DLS
P.O. Box 9569 Boston, MA 02114-9569
(617) 626-2300

TABLE OF CONTENTS

Table of Contents.....	2
About This Guide	3
List of Forms	4
Reference and Technical Support	5
Automated Tax Rate/Pro Forma Recap General Instructions	6
FY2017 Reminders	8
Schedule A-1, Offset Receipts	10
Schedule A-2, Enterprise Funds	12
Schedule A-3, Revolving Funds	15
Schedule A-4, Community Preservation Fund	17
Community Preservation Act Surcharge Estimate Worksheet	19
Schedule B-1, Free Cash Certification and Appropriation.....	21
Schedule B-2, Sources and Uses of Other Available Funds	23
Schedule OL-1, Overlay Worksheet	25
Schedule DE-1, Debt Exclusion Form	27
Schedule DE-2, Determination of Borrowing Covered by Debt Exclusion	30
Schedule DE-3, Adjusted Debt Exclusion Schedule	31
Schedule of Amounts Certified for Tax Title Purposes	32
Snow and Ice Annual Report (Datasheet)	34
Snow and Ice Amortization Schedule	35
Omitted and Revised Assessment Report	36
The LA-4, Assessment/Classification Report.....	40
The LA-7, Minimum Residential Factor Computation	42
Chapter 200, Calculation of the Lowest Possible Residential Factor per chapter	43
The LA-13, Tax Base Levy Growth	44
The LA-13A, Revised and Omitted Parcels Not Previously Assessed	47
Audited Personal Property Worksheet.....	48
LA-15, Interim Year Adjustment Report.....	49
Tax Levy Limitation for Budget Planning Purposes	50
Options Table, LA-5 Input and LA-5 Classification Tax Allocation	52
Accounting Officer's Letter in Lieu of Balance Sheet	57
Tax Rate Recapitulation Form.....	58
Pro Forma Recapitulation Form	63
Authorization to Issue Preliminary Tax Bills	65
Pro Forma Recap Unused Levy Capacity Letter.....	67
Notification of Acceptance – Quarterly Tax Payments	69

ABOUT THIS GUIDE

Purpose	This Guide provides instructions and reference material to assist in the completion of the Tax Rate Recap, Pro Forma Recap and supporting forms on Gateway and on the Automated Recap Program (Excel) for cities, towns and property tax assessing special purpose districts.
Who should use this Guide	Municipal officials involved in the Tax Rate and/or Pro Forma Recap process should use this Guide. It provides general information about the forms and the Tax Rate and/or Pro Forma approval process that will prove beneficial.
Guide contents	This Guide contains instructions necessary to complete the Tax Rate Recap, Pro Forma Recap and related forms. You may be directed to DLS IGRs and Bulletins for further guidance.
Using the Gateway System	All applicable Tax Rate/Pro Forma related forms shown on Gateway must be electronically signed and submitted on Gateway. Supporting documentation for these forms may now be uploaded into Gateway as each screen directs. Required completion of forms not yet shown on Gateway may still be submitted in hard copy to the proper DLS Bureau.
Using the Automated Program on Excel	The FY2017 Automated Tax Rate/Pro Forma Recap Program on Excel is available on the DLS website by choosing Bureau of Accounts (left side of screen), then Excel Recap (right side of screen). This program may be used as a budget or tax rate planning tool, is not uploadable into Gateway and is not submitted to DLS for Tax Rate/Pro Forma certification purposes.
List of forms	The following are forms which may be necessary to submit for Tax Rate/Pro Forma certification purposes. Forms and letters indicated by “*” are not found on the Excel program and those indicated by “**” are not found on Gateway.

Form	Electronic Signature	Form Description
A-1	Accounting Officer/Bd. of Assessors	Offset Receipts use/appropriation
A-2	Accounting Officer/Bd. of Assessors	Enterprise Fund receipts/appropriations
A-3	Accounting Officer	Revolving Fund use c. 44, s. 53E 1/2
A-4	Accounting Officer	Community Preservation Fund
CPA Worksheet * **	n/a	Community Preservation Fund
B-1	Accounting Officer	Free Cash certification/appropriation
B-2	Accounting Officer	Available funds sources/uses
OL-1	Bd. Of Assessors	Overlay analysis
DE-1	Financial Officer	Debt Exclusion Report
DE-2 * **	Mayor/Manager/Bd. of Selectmen	Borrowing Covered by Debt Exclusion
DE-3 * **	Bd. of Assessors, Accounting Officer, Treasurer, Mayor, Manager, Bd. of Selectmen	Adjusted Debt Exclusion Schedule
Amounts Certified for Tax Title Purposes	Collector/Treasurer	Amounts raised for tax title purposes
Snow and Ice Report *	Accounting Officer	Snow and ice removal
Snow and Ice Amortization Schedule *	Mayor, Bd. of Aldermen, City Councilors, Bd. of Selectmen	Amortization of FY2015 snow and ice removal deficit
Omitted and Revised Assessments Report	Bd. of Assessors	Assessments per G.L. c. 59, §§ 75 and 76
LA-4	Bd. of Assessors	Values by class/parcel count
LA-7	n/a	MRF computation
Chapter 200	n/a	Lowest Possible Residential Factor
LA-13	Bd. of Assessors	Tax Base Levy Growth
LA-13A	Bd. of Assessors	Amended Tax Base Levy Growth
Audited Personal Property Amended Growth	n/a	Amended growth on previously unreported or misreported taxable personal property discovered during audit
LA-15 *	Bd. of Assessors	Non-Certification year report
Levy Limit	Bd. of Assessors	Maximum Allowable Levy
Options	n/a	Shift Scenarios
LA-5 - Input	n/a	LA-5 detailed calculations
LA-5 Form	n/a	Classification hearing results
Letter in Lieu of Balance Sheet *	Accounting Officer	Prior year accounts deficit notification
Tax Rate Recap	Bd. of Assessors, Accounting Officer, Clerk	Form for certification of tax rate
Pro Forma Recap	Bd. of Assessors, Accounting Officer, Clerk	Form authorizing preliminary tax bills
Authorization to Issue Preliminary Tax Bills * **	Bd. of Assessors	Notice requesting preliminary tax bills
Pro Forma Unused Levy Capacity Letter * **	Mayor, Administrator, CFO, Chairman Bd. of Selectmen	Pro Forma excess capacity loss
Quarterly Bills Acceptance Notification * **	Clerk	Notice accepting quarterly tax billing law

REFERENCE AND TECHNICAL SUPPORT

Contacting the Bureau of Accounts

Use the chart below to obtain further information about the completion of Tax Rate/Pro Forma Recaps and related forms or to speak to a Bureau of Accounts field representative or Bureau of Local Assessment certification advisor. You may E-mail your field advisor directly with specific questions. Official submission of all applicable forms through Gateway is required. When doing so, it is suggested that you print, sign and file copies locally for information requests or audit purposes.

Region	Advisor	E-mail	Phone
Springfield			
	Matt Andre	andrem@dor.state.ma.us	413-784-1000 extension 23978
	Jim Podolak	Podolakj@dor.state.ma.us	413-784-1000 extension 23976
	Deb Wagner (Supervisor)	Wagnerd@dor.state.ma.us	413-784-1000 extension 23977
	Henry (Terry) Williams	Williamsh@dor.state.ma.us	413-784-1000 extension 23975
Worcester	Bobbi Jo Colburn	colburnb@dor.state.ma.us	508-792-7300 extension
	Dave Guzman	guzmand@dor.state.ma.us	508-792-7300 extension
	Amy Handfield	Handfielda@dor.state.ma.us	508-792-7300 extension 22318
	Andrew Nelson	Nelsona@dor.state.ma.us	508-792-7300 extension 22625
Boston	Jared Curtis	Curtisj@dor.state.ma.us	800-521-5536 extension 62346
	Martin DiMunah	Dimunahm@dor.state.ma.us	800-521-5536 extension 62302
	Tom Guilfoyle	Guilfoylet@dor.state.ma.us	800-521-5536 extension 62351
	Susan Whouley	whouleys@dor.state.ma.us	800-521-5536 extension 63086

Contacting the Bureau of Local Assessment

E-mail to bladata@dor.state.ma.us or contact your Bureau of Local Assessment field advisor for more information on Local Assessment related forms.

AUTOMATED TAX RATE/PRO FORMA RECAP GENERAL INSTRUCTIONS

General Requirements	<ul style="list-style-type: none">• Microsoft Office 2007 – Excel version or greater• Any Windows-compatible computer• Approximately 2MB of free hard disk space <hr/>
Visual Basic Macros	This workbook contains Visual Basic Macros that must be enabled for the program to work. If you use the “macro virus protection” feature available in higher versions of Excel, you must disable this feature temporarily for the Recap to function properly. (Click the “enable macros” button in the Excel 2007 warning box when it appears, or click Tools>Options>General to change Excel’s default settings.) For 2010 Excel or later versions see instructions on next page. <hr/>
Video Setting	Your computer’s video setting and monitor determine how each form is displayed on the screen. Use the zoom function to shrink or enlarge the display for optimized viewing. <hr/>
Cell Protection	All signature lines have been locked. Sign the form after it has been printed. <hr/>
Printing	A special Print Menu has been added to the Excel Menu bar. Print all worksheets using this menu to ensure proper formatting of the forms. In later EXCEL versions, print menu will be found in add-ins. <hr/>
Options Table	The Automated Recap Program includes an Options Table worksheet that creates shift tables for “what-if” analyses. The Options Table worksheet does not share data with any other form and can be used separately from the rest of the workbook. <hr/>
Auto-Save	Excel has an “AutoSave” feature that may or may not be active on your PC. If AutoSave is enabled, your work will automatically be saved according to the features’ settings. If you do (or do not) want this to happen, you must change the AutoSave settings accordingly. Be sure to backup your work manually if you do not use AutoSave. <hr/>

Getting Started When opening the Recap workbook for the first time, review “Read Me First”. It describes some of the features of the Automated Recap Program and contains general instructions.

Click on the START tab and select from the drop-down listing. Select your city/town/district jurisdiction.

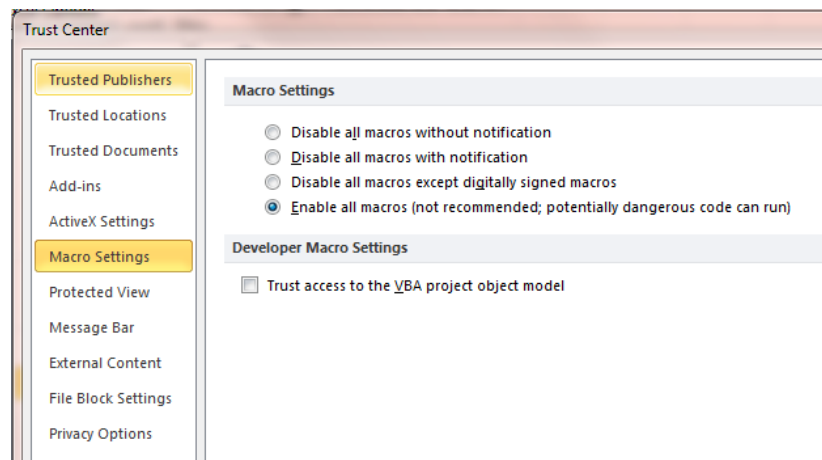
Once your city/town/district name has been displayed, you are ready to begin filling out the forms. Click on the appropriate worksheet tab in the order in which they appear (the one exception is the Options Table which can be used at any time).

Questions Questions on the forms or process may be directed to your Bureau of Accounts field representative or Bureau of Local Assessment certification advisor. Questions concerning the program may be directed to Arnold Kanter at 617-626-2303.

For Excel 2007 or greater versions, to enable macros follow instructions below:

If you are unable to see the print menu in the add-in option or buttons on recap page 1 do not work, you need to enable your macros. Please follow steps below:

Open a Microsoft Excel file and navigate to ‘File’ > ‘Options’ > ‘Trust Center’ and choose ‘Trust Center Settings’.



From ‘Macro Settings’, choose to enable as shown above.

FY2017 REMINDERS

This is a reminder that certain provisions of the Municipal Modernization legislation (Chapter 218 of 2016) become effective on November 7, 2016. The Bureau will soon provide more details for tax rates being certified beginning on that date.

⇒ For cities and towns opting to amortize their FY2015 snow and ice deficit, the schedule to report this on can be found on the DLS website, [Bureau of Accounts, Year End Letters](#).

⇒ A reminder from [IGR 15-402](#) that amended growth reports may also include prior year growth attributable to previously unreported or misreported taxable personal property discovered during a personal property audit. The IGR includes a link to the required spreadsheet to document that reported growth.

⇒ [M.G.L. Chapter 44 §20](#) requires a debt exclusion reduction by a proportionate share of the bond/BAN premium until maturity or allows an alternative method. See [Bulletin 2013-1B](#) for details.

⇒ FY2017 recertification communities must submit a balanced pro forma recap with supporting documentation to the Bureau of Accounts (BOA) and an updated recertification workplan to the Bureau of Local Assessment (BLA) for preliminary semi-annual tax notices or for estimated third quarter tax notices. **The workplan must first be approved by BLA and the pro forma recap must then be approved by BOA prior to issuance.**

⇒ Retained earnings of the enterprise funds must be certified by the Director of Accounts prior to appropriation by town meeting/city council.

⇒ FY2017 recertification communities must submit a preliminary LA-4 as part of the certification review process in addition to an LA-10, final LA-4, LA-13 and LA-13A for new growth and tax rate setting purposes.

⇒ All non-certification communities must submit property sales reports (LA3) to generate an Interim Year Adjustment report (LA-15) with or before the LA-4.

⇒ Assessors must not commit the actual real and personal property tax to the Collector and the Collector must not mail the tax bills until the community has received notification from the Bureau of Accounts that the tax rate has been certified.

⇒ Include any municipal light surplus on page 3 of the Tax Rate and/or Pro Forma recap as Miscellaneous Non-recurring.

⇒ Certain forms that require signature by board members may be electronically signed by someone who has authority to sign on the board's behalf.

THIS PAGE LEFT INTENTIONALLY BLANK

SCHEDULE A-1, OFFSET RECEIPTS

Schedule A-1 is used to monitor the type of departmental receipts being allocated and ensure that the estimated receipts are supported by adequate documentation.

When is this Schedule required?

Schedule A-1 is required from any city or town that accepts the provisions of G. L. c. 44, § 53E and appropriates the use of a particular departmental receipt to offset a particular departmental appropriation.

Who electronically signs this Schedule in Gateway?

Schedule A-1 is electronically signed by the Accounting Officer and by the Board of Assessors (or someone authorized to sign on the Board's behalf).

General Information:

If any receipt estimate is greater than the prior fiscal year actual, written approval by the Director of Accounts is required prior to appropriation. Documentation for the increase is required. Additional estimates cannot be appropriated after the tax rate is certified.

Gateway Instruction:

Step	Action
1	From the Tax Rate Module, select A-1 - Offset Receipts shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable amounts and use the blank lines when necessary.
3	The estimated receipt total will appear on Page 2, Part IIIB, line 2 of the Tax Rate and Pro Forma Recaps, but the appropriation from Offset Receipts must be manually entered on Page 4, column (e) of the applicable Recap form.
4	When data entry is complete, check the signature boxes.
5	Upload any supporting documentation.
6	Save and Submit the document.

EXCEL Instruction:

Step	Action
1	Select the A-1 worksheet tab and enter amounts on lines 1 - 11 in Columns (a) and (b).
2	Identify any "Other" on lines 7 - 11 in the space provided.
3	The estimated receipt total will appear on Page 2, Part IIIB, line 2 of the Tax Rate and Pro Forma Recaps, but the appropriation from Offset Receipts must be manually entered on Page 4, column (e) of the applicable Recap form.
4	Note any instruction that may appear in red under line 12, Total.

SCHEDULE A-2, ENTERPRISE FUNDS

Schedule A-2 is used to:

- show actual receipts of the prior fiscal year;
- show estimated receipts and appropriations, including indirect cost appropriated in the general fund;
- determine the amount of any budgeted surplus or any general fund subsidy;
- indicate an appropriation from certified retained earnings.

When is this Schedule required?

Schedule A-2 is required from any city or town that accepts the provisions of G.L. c. 44, § 53F $\frac{1}{2}$. A separate Schedule must be completed for each enterprise fund established under this section of law. Enterprise funds established by special legislation may or may not require completion of the A-2; contact your BOA field representative for guidance.

Who electronically signs this Schedule in Gateway?

Schedule A-2 is electronically signed by the Accounting Officer and by the Board of Assessors (or someone authorized to sign on the Board's behalf).

General Information:

See DLS IGR 08-101, "Enterprise Funds" and any other enterprise fund requirements of the Director of Accounts for guidance.

Retained earnings, the surplus in the Enterprise Fund, may only be appropriated:

- for particular purposes as indicated in the IGR;
- after certification by the Bureau of Accounts; and
- to an amount not in excess of the certified amount.

SCHEDULE A-2, CONTINUED

Gateway Instruction:

Step	Action
1	From the Tax Rate Module, select A-2 - Enterprise Funds shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter up to 14 separate Enterprise Funds if needed, the type of Enterprise Fund, the name of the Enterprise Fund as may be more commonly known (note that special legislation is an option here), and a statutory reference if other than G.L. c. 44, § 53F½.
3	<i>Estimated Revenues and Available Funds</i> : Enter applicable dollar amounts appropriated from revenues and available funds of the Enterprise only. Do not include appropriations from other funds, even if for the enterprise fund. These appropriations will be included on other forms such as the B-1 or B-2.
4	Enter retained earnings appropriated either for current fiscal year operations in column (a) or for next fiscal year's operations in column (b).
5	The estimated receipt total will appear on Page 2, Part IIIB, line 3 of the Tax Rate and Pro Forma Recaps.
6	<i>Total Costs Appropriated (in the Enterprise Fund)</i> : Enter applicable dollar amounts in the appropriate cells. Use the "Other" cell to report appropriations from retained earnings and/or other Enterprise available funds shown in Part 1, column (b).
7	<i>Indirect Costs Appropriated in the General Fund</i> : Enter applicable dollar amounts in the appropriate cells and include only appropriations from the General Fund shown on the Tax Rate or Pro Forma Recap, Page 4, column (b). Do not include amounts appropriated from free cash or from other available funds.
8	Calculation of Subsidy: Enter any prior fiscal year Enterprise Fund deficit that has not already been provided for in the General or Enterprise Fund. If Part 3 is positive, receipts exceed costs and these receipts must be appropriated into a budget surplus (see IGR 08-101), or estimated revenues must be reduced to equal total costs. If Part 3 is negative, costs exceed receipts and when the Recap form is completed, the tax levy will provide the difference.
9	Any prior fiscal year deficit reported in Step 8 must be manually entered on Page 2, part IIB, line 10 of the Tax Rate and/or Pro Forma Recap.
10	<i>Sources of Funding for Costs Appropriated in the Enterprise Fund</i> : The total of this Part must equal the total of Part 2a. Do not include more from revenues and available funds on line 4a than there are revenues and available funds in Part 1.
11	The total of Part 4a must be manually entered on Page 4, column (f) of the Tax Rate and/or Pro Forma Recap.
12	When data entry is complete, check the signature boxes.
13	Upload any supporting documentation.
14	Save and Submit the document.

SCHEDULE A-2, CONTINUED

EXCEL Instruction:

Step	Action
1	You may complete up to seven separate A-2s. If there is only one Enterprise Fund, use only the worksheet labeled A-2 (1st). Otherwise, use a separate worksheet for each fund.
2	Select A-2 (1st) and enter type of Enterprise Fund/statutory reference under the city or town's name. Identify any "Other" in the space provided.
3	Follow Gateway instructions in Steps 3 and 4.
4	The estimated receipt total will automatically appear on Page 2, Part IIIB, line 3 of the Tax Rate and Pro Forma Recaps.
5	Follow Gateway instructions in Steps 6 through 11.
6	Note that Part 4 must equal the total of Part 2a.

SCHEDULE A-3, REVOLVING FUNDS

Schedule A-3 is used to monitor the appropriate use of revolving funds and to determine whether any legal limitations have been exceeded.

When is this Schedule required?

Schedule A-3 is required from any city or town that accepts the provisions of G.L. c. 44, § 53E½ for revolving funds.

Who electronically signs this Schedule in Gateway?

Schedule A-3 is electronically signed by the Accounting Officer.

General Information:

The total of all revolving funds cannot exceed 10% of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1% of the prior fiscal year's tax levy.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, selected A-3 - Revolving Funds shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable amounts, "Add New Row" if necesasry and note whether limitations have been exceeded.
3	The estimated receipts authorized must be manually entered on Page 4, column (h) of the Tax Rate and/or Pro Forma Recap.
4	Note that total revolving fund amounts authorized in column (h) are not included in the total of appropriations on that Page.
5	When data entry is complete, check the signature box.
6	Upload any supporting documentation.
7	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the A-3 worksheet tab and enter the applicable amounts for each revolving fund.
2	Enter a date in the format <i>mm/dd/yy</i> .
3	Tab to the second page to enter additional revolving fund authorizations if necessary.
4	Follow Gateway instructions in steps 3 and 4.

SCHEDULE A-4, COMMUNITY PRESERVATION FUND

Schedule A-3 is used to report the annual revenues and appropriations/reservations of the Community Preservation Fund as established by G.L. c. 44B.

When is this Schedule required?

Schedule A-4 is required from any city or town that accepts the provisions of c. 44B.

Who electronically signs this Schedule in Gateway?

Schedule A-4 is electronically signed by the Accounting Officer.

General Information:

The current fiscal year State trust fund distribution is annually available on the DLS website under “Local Aid Distributions and Reimbursements” as of November 15th. Substantial increases or decreases of estimated revenues compared to actual revenues require supporting documentation.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select A-4 - CPF shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable amounts and be sure that the state Trust Fund distribution reported on line 1 does not exceed the current fiscal year distribution as reported by the DLS.
3	Total Revenues and Available Funds will automatically appear on Page 2, Part IIIB, line 4 of the Tax Rate and/Pro Forma Recaps. Other unappropriated/unreserved amounts appear on Page 2, Part IIB, line 8 of the Tax Rate and Pro Forma Recaps.
4	Enter amounts for appropriations and reservations. Total appropriations, reservations and other must be manually entered on Page 4, column (g) of the Tax Rate and/or Pro Forma Recap.
5	When data entry is complete, check the signature box.
6	Upload any supporting documentation.
7	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the A-4 worksheet tab and enter the applicable amounts in Part 1, columns (a) and (b).
2	Follow Gateway instructions in steps 3 and 4.

COMMUNITY PRESERVATION ACT SURCHARGE ESTIMATE WORKSHEET

I. Net Real Property Tax Levy Estimate:

- A. Tax Levy (Subtotal before personal property) \$ _____
- B. Abatements (historical average) \$ _____
- C. Exemptions (as submitted to DOR) \$ _____
- D. Net Tax Levy (IA minus IB minus IC) \$ _____

II. CPA Exemptions (adopted):

A. Residential Exemption (44B:3(e)(3))

1. _____ residential parcels assessed \leq \$100,000
Total valuation x tax rate / 1000 \$ _____
2. _____ residential parcels assessed $>$ \$100,000
\$100,000 x number of parcels x tax rate / 1000 \$ _____

B. Low/Moderate Income Exemption (44B:3(e)(1))

Owned and occupied as domicile by a person who
would qualify for low income housing or low or senior
moderate income housing
Valuation x tax rate / 1000 \$ _____

C. Commercial/industrial (C/I) exemptions

(apply only in a fiscal year with a classified (split) tax rate)

1. Total exemption of C/I (44B:3(e)(2)) \$ _____
Valuation x tax rate / 1000
2. The first \$100,000 of C/I (44B:3(e)(4))
a. _____ C/I parcels assessed \leq \$100,000
Total valuation x tax rate / 1000 \$ _____
3. _____ C/I parcels assessed $>$ \$100,000
\$100,000 x number of parcels x tax rate / 1000 \$ _____

D. Total CPA Exemptions (IIA through IIC) \$ _____

III. Levy subject to surcharge (ID minus IID) \$ _____

IV. Surcharge at _____% (III x percentage voted up to 3%) \$ _____

COMMUNITY PRESERVATION ACT SURCHARGE ESTIMATE WORKSHEET

This worksheet supports the level of community preservation surcharge estimated revenues.

When is this worksheet required?

The worksheet may be required for submission to the Bureau of Accounts as supporting documentation for estimated revenues shown on Schedule A-4 in the first year of adoption.

How is this worksheet submitted?

This worksheet is not currently found on Gateway or on the EXCEL program and cannot be electronically signed.

General Information:

Use this worksheet as a tool in the first year of estimating the community preservation surcharge amount.

Step	Action
1	Complete Part I to estimate the applicable fiscal year's tax levy.
2	Complete Part II if exemptions to the surcharge have been accepted by the community.
3	Part III is a calculation of Part I less Part II.
4	Part IV is equal to Part III multiplied by the applicable percentage adopted by the community.
5	Upload the worksheet into A-4 - CPF as supporting documentation.

SCHEDULE B-1, FREE CASH CERTIFICATION AND APPROPRIATION

Schedule B-1 is used to ensure that free cash appropriations are not greater than free cash certifications.

When is this Schedule required?

Schedule B-1 is required from any city, town or district appropriating free cash for specific purposes or specifically to reduce the tax rate.

Who electronically signs this Schedule in Gateway?

Schedule B-1 is electronically signed by the Accounting Officer.

General Information:

Free cash is certified by the Bureau of Accounts as of July 1 after the submission of the city, town or district balance sheet. The Director of Accounts must also certify updates to free cash. These certifications can only be appropriated from the date of certification through June 30. As of each July 1, the city, town or district's free cash available for appropriation is "\$0" until a new balance sheet is received and a new free cash amount is certified.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select B-1 - Free Cash shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Note that certified amounts and prior fiscal year appropriations appear while other amounts must be manually entered.
3	Enter applicable amounts from Page 4, column (c) and Page 2, Part IIID, lines 1a and 1b from the Tax Rate and/or Pro Forma Recaps.
4	When data entry is complete, check the signature box.
5	Upload any supporting documentation.
6	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the B-1 worksheet tab and enter applicable amounts certified by the Director of Accounts.
2	Enter amounts appropriated from each certification. Amounts entered that were voted specifically to reduce the tax rate will automatically appear on the Tax Rate and Pro Forma Recaps, Page 2, Part IIID, lines 1a and 1b. Other free cash amounts voted must equal to the total reported on the Tax Rate and/or Pro Forma Recap(s), Part 4, column (c).
3	If any totals appear in the negative, contact your Bureau of Accounts field representative.

SCHEDULE B-2, OTHER AVAILABLE FUNDS

Schedule B-2 is used to monitor the appropriate use of available funds by cities, towns and districts.

When is this Schedule required?

Schedule B-2 is required from any city, town or district appropriating from available funds.

Who electronically signs this Schedule in Gateway?

Schedule B-2 is electronically signed by the Accounting Officer.

General Information:

Examples of inappropriate uses of available funds include:

- appropriations for a purpose other than allowed by the available fund;
- establishment of a fund without general or special authorizing legislation;
- appropriations greater than the amount available

The available amount reported in column A must be greater than or equal to the appropriation amount reported in column B. The available amount must be as of the time of appropriation, unless otherwise specified by general or special law.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select B-2 - Other Funds shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable amounts and "Add New Row" if necessary.
3	If for any line except for Chapter 90 funds (may be referred to as Transportation Bond Bill), column B is greater than column A, attach supporting documentation allowing this appropriation amount to occur.
4	If multiple appropriations are reported from the same fund in the same fiscal year, be sure to reduce the amount available for appropriation.
5	The available funds total will appear on Page 2, Part IIIC, line 2 of the Tax Rate and Pro Forma Recaps. Appropriations must be manually entered on Page 4, column (d) of the applicable Recap form.
6	When data entry is complete, check the signature box.
7	Upload any supporting documentation.
8	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the B-2 worksheet tab and enter applicable amounts.
2	Enter dates in the format <i>mm/dd/yy</i> .
3	Tab to second page for additional available fund entries.
4	Follow Gateway instructions in steps 3 and 4.
5	Appropriations from available funds must be manually entered on Page 4, column (d) of the Tax Rate and/or Pro Forma Recap. The appropriation amount will automatically appear on Page 2, Part IIIC, line 2 after the amount has been entered on Page 4.

SCHEDULE OL-1, OVERLAY

Schedule OL-1 is used to determine whether the amount of Overlay being raised on the Tax Rate and/or Pro Forma Recap is reasonable.

When is this Schedule required?

Schedule OL-1 is required from all cities, towns and districts to properly process the Tax Rate and/or Pro Forma Recap.

Who electronically signs this Schedule in Gateway?

Schedule OL-1 is electronically signed by the Board of Assessors (or someone authorized to sign on the Board's behalf).

General Information:

The Bureau of Accounts reviews the last three fiscal year average Overlay. Special attention, however, is given to the Overlay when shortfalls are identified and/or when the community is in a recertification year.

Available Overlay balances are compared to the balance sheet submitted as of June 30 for consistency.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select OL-1 - Overlay shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable amounts for the 3 prior fiscal years and for all fiscal years where indicated.
3	Enter all amounts as positive numbers.
4	On line 6, enter additional abatement and/or exemption amounts charged to the Overlay after 6/30 as well as an estimate of amounts that may be charged to the Overlay after 6/30 such as due to pending cases before the ATB.
5	When data entry is complete, check the signature box.
6	Upload any supporting documentation.
7	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the OL-1 worksheet tab and enter amounts on where indicated.
2	Follow Gateway instructions from Steps 2 through 4.
3	Note that the fiscal year highlighted in yellow was the recertification of values year.

SCHEDULE DE-1, DEBT EXCLUSIONS

Schedule DE-1 is used to:

- report each debt exclusion for which a community can assess taxes in excess of its levy limit or levy ceiling;
- ensure that the prior year's debt exclusion was fully expended for each project's debt service.

When is this Schedule required?

Schedule DE-1 is required from any city or town when a debt exclusion is being taken for any fiscal year.

Who electronically signs this Schedule in Gateway?

Schedule DE-1 is electronically signed by a Financial Officer, which may include the Finance Director, Accounting Officer or Treasurer.

General Information:

See annual Bureau of Accounts levy limit instructions for additional details.

Communities in which there was a previous fiscal year expenditure in excess of the previous fiscal year exclusion cannot add the difference to the current fiscal year's debt exclusion unless a deficit appears on the previous fiscal year's balance sheet and the deficit is being raised by taxation on the current fiscal year's Tax Rate and/or Pro Forma Recap.

Communities in which there was a previous fiscal year exclusion in excess of the previous fiscal year expenditure must reserve the difference and appropriate it toward current fiscal year's debt service on the excluded project. If not appropriated, contact your Bureau of Accounts representative for further instructions.

New votes, certified by the city or town Clerk, including date and results of the election, must be either faxed (617-626-2330), e-mailed databank@dor.state.ma.us or otherwise mailed to DLS' Municipal Data Management Unit.

Division of Local Services
Municipal Databank
P.O. Box 9569
Boston, Mass. 02114-9569

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select DE-1 shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Note that votes from prior fiscal years have been forwarded to the current fiscal year.
3	"Add New Row" to add a new debt exclusion vote if necessary.
4	Status - Votes must be attached by the Bureau of Accounts. If the status shows "Unattached", the DE-1 total will appear on the Levy Limit form, but the Tax Rate Recap and/or Pro Forma Recap cannot be submitted.
5	Delete - Delete any votes that are no longer applicable by checking the box and clicking the grey "Delete" button.
6	<p><i>Column (a) Ballot Vote Date</i> - Indicate exclusion ballot date</p> <p><i>Column (b) Purpose(s) of Exclusion Vote</i> – Brief description of exclusion vote for reference</p> <p><i>Column (c) Date of Original Issuance note/bond per purpose</i> - Issuance date of short or long term debt</p> <p><i>Column (d) Temp or Perm (T/P)</i> - Enter "T" for short term debt and "P" for long term debt issued</p> <p><i>Column (e) FYxx Net Excluded Debt Service</i> - Amount excluded in prior fiscal year</p> <p><i>Column (f) FYxx Gross Debt Service Expended</i> - Amount expended in prior fiscal year. Note: if column (e) is greater than column (f), see specific annual levy limit instructions.</p> <p><i>Column (g) - FYxx Gross Debt Service Excludable</i> - Current fiscal year gross debt exclusion. Include principal and interest appropriated or raised in current fiscal for particular excluded project. Note: there must be an actual payment due for debt service in the fiscal year for which an exclusion is being taken. Interest on BANs is excludable unless the note(s) is/are being permanently retired, in which case, for that fiscal year, both principal and interest are excludable. Indicate any debt exclusion amount pursuant to an approved DE-3.</p> <p><i>Column (h) Reimbursement Adjustments</i> – Reimbursement adjustments for current fiscal year. Note: See annual levy limit instructions for bond premiums and MSBA payments.</p> <p><i>Column (i) – FYxx Net Excluded Debt Service</i> - Net debt exclusion for current fiscal year. Note: This is the amount that will automatically appear on the current fiscal year's levy limit form.</p>
7	When data entry is complete, check the signature box.
8	Upload any supporting documentation.
9	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the DE-1 worksheet tab and enter amounts.
2	Enter date in the format <i>mm/dd/yy</i> .
3	In column (d), enter "T" for temporary (short term) debt and "P" for permanent (long term) debt.
4	Tab down for additional debt exclusion entries.
5	Follow Gateway instructions in Step 6.

DE-2, DETERMINATION OF BORROWING COVERED BY DEBT EXCLUSION

Schedule DE-2 is used to assist the Bureau of Account in determining whether an additional amount of debt issued is covered by a debt exclusion vote already taken.

When is this Schedule required?

Schedule DE-2 is required to be submitted to the Bureau of Accounts by any city or town when increases in the amount borrowed for a purpose described in a debt exclusion vote will exceed the amount contemplated by the public at the ballot. This Schedule is submitted for determination by the Bureau of Accounts as to whether the additional amount is covered by the original vote.

How is this worksheet submitted?

This worksheet is not currently found on Gateway or on the EXCEL program and cannot be electronically signed. For submission purposes, the worksheet is physically signed by the Mayor, city/town Manager, or a majority of the Board of Selectmen. Also, the name of a contact person is requested.

General Information:

Schedule DE-2 is included in the DLS IGR 02-101, found of the Division's website.

Step	Action
1	Obtain the appropriate signatures indicated in Part A.
2	Identify a contact person in Part B.
3	Indicate the date of the applicable debt exclusion and the voters' expectation of cost at the time of the debt exclusion ballot vote in Part C.
4	Determine the amount of applicable debt authorization(s) in Part D.
5	Indicate in Part E the reasons why the cost of the project(s) described in the debt exclusion exceeds the amount in Part C.

DE-3, ADJUSTED DEBT EXCLUSION SCHEDULE

Schedule DE-3 is used to assist the Bureau of Accounts in determining whether an adjustment to a city or town's debt exclusion schedule is warranted to moderate the impact of the exclusion on the annual tax levy.

When is this Schedule required?

This Schedule is required from any city or town if there is an interest on their part to request of the Director of Accounts a different debt exclusion schedule than would otherwise be as a result of the amount of debt service coming due in certain fiscal years.

How is this worksheet submitted?

This worksheet is not currently found on Gateway or on the EXCEL program and cannot be electronically signed. For submission purposes, the worksheet is physically signed by a majority of the Board of Assessors, Treasurer, Accounting Officer and by the Mayor, city/town Manager or majority of the Board of Selectmen.

General Information:

Schedule DE-3 is included in the DLS IGR 02-101, found of the Division's website.

Step	Action
1	Indicate the date and purpose of the exclusion in Part A.
2	Indicate an adjusted Schedule in Part B.
3	Obtain the appropriate signatures for Part C.
4	Identify a contact person in Part D.

SCHEDULE OF AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES

Pursuant to G.L. c. 60, § 50B (for Treasurer) and G.L. c. 60, § 37B (for Collector), amounts may be added to the tax levy without appropriation for tax taking purposes.

When is this Schedule required?

This Schedule is required from any city, town or district in which an amount is being raised in the tax levy without appropriation on Page 2, Part IIB, line 1 of the Tax Rate and/or Pro Forma Recap for tax taking purposes.

Who electronically signs this Schedule?

This Schedule is electronically signed by the city or town Treasurer and/or Collector.

General Information:

See [DLS Bulletin dated January of 1999](#) entitled "Budgeting for Expense of Tax Titles and Foreclosures" for guidance. This Bulletin was amended such that the cost of outside counsel may be included in the amount to be raised without appropriation.

Gateway Instruction:

Step	Action
1	From the Tax Rate Module, select Tax Title shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable amounts and use "Add New Row" or "Delete Row(s)" if necessary.
3	The total will appear on Page 2, Part IIB, line 1 of the Tax Rate and Pro Forma Recaps.
4	When data entry is complete, check the signature box.
5	If both the Collector and Treasurer are requesting amounts to be raised, after checking the signature box, indicate in the comment field that the total includes requests from both officials.
6	Upload supporting documentation from each or from both officials.
7	Save and Submit the document.

EXCEL Instruction:

Step	Action
1	Select the Tax Title form worksheet tab and enter amounts as indicated.
2	The total will automatically appear on Page 2, Part IIB, line 1 of the Tax Rate and Pro Forma Recaps.

SNOW AND ICE ANNUAL REPORT (DATASHEET)

This Report is used to support a deficit in the previous fiscal year's snow and ice removal account, the total or a portion of which is funded without appropriation and reported on the following fiscal year's Tax Rate and/or Pro Forma Recap, Page 2, Part IIB, line 9.

When is this Report required?

This Report is required from any city or town in which an amount must be provided to fund a snow and ice removal deficit on the following fiscal year's Tax Rate and/or Pro Forma Recap for snow and ice deficit purposes.

This Report is also required to support a deficit amount reported on the city or town's balance sheet as of June 30.

Who electronically signs this Schedule in Gateway?

This Report is electronically signed by the Accounting Officer.

General Information:

This Report is only found under Gateway's Misc Forms Module. Communities are required to complete this form pursuant to the provisions of G.L. c. 44, § 31D. The return date for this form is September 15th each year.

Gateway Instructions:

Step	Action
1	From the Misc Forms Module, select Snow and Ice Data Sheet shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter applicable dollar amounts and dates.
3	The deficit must be manually entered on Page 2, Part IIB, line 9 of the Tax Rate and/or Pro Forma Recap and must correspond to the amount of deficit being raised unless otherwise provided for by appropriation.
4	Download and complete the Snow and Ice Amortization Schedule if applicable.
5	When data entry is complete, check the signature box.
6	Upload any supporting documentation.
7	Save and Submit the document.

SNOW AND ICE AMORTIZATION SCHEDULE

This Schedule is used to support an amortization of a city or town's FY2015 snow and ice removal deficit allowed under the provisions of c. 10, § 58 of the Acts of 2015.

Where is this Schedule found?

This Schedule is only found under Gateway's Misc Forms Module, within the Snow and Ice Data Sheet Report and is downloaded into an EXCEL version.

When is this Schedule required?

This Schedule is required from any city or town which voted to amortize its FY2015 snow and ice deficit prior to certification of its FY2016 tax rate. This Report is also required to support a deficit amount reported on the city or town's balance sheet as of June 30.

Who signs this Schedule?

This Schedule is signed by the Mayor, Aldermen and City Councilors in a city and by the Board of Selectmen in a town.

General Information:

Communities are required to complete and return this form annually if it voted to amortize its FY2015 snow and ice removal deficit and to report annually until the FY2018 tax rate is certified or sooner if the amortized amount is being fully provided for.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select Snow and Ice Datasheet shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Download the Snow and Ice Amortization Schedule if applicable.
3	Indicate applicable amounts required to be provided for in FY2017 and FY2018.
4	The amortized amount must be manually entered on Page 2, Part IIB, line 10 of the Tax Rate and/or Pro Forma Recap and must correspond to the amount of deficit being raised unless otherwise provided for by appropriation.
5	The Schedule must be signed by the Mayor, Aldermen and City Councilors in a city and by the Board of Selectmen in a town.
6	Upload this and other supporting document to the Snow and Ice Annual Report.
7	Save and Submit the document.

OMITTED AND REVISED ASSESSMENT REPORT

TO: Boards of Assessors
FROM: Joanne Graziano, Chief, Local Assessment
DATE: June 3rd, 2016
TOPIC: **NEW FORMS TO BE SUBMITTED ON GATEWAY: OMITTED AND REVISED
ASSESSMENT REPORT FOR FY16 AND LA13A – AMENDED TAX BASE LEVY
GROWTH**

In accordance with the provisions of General Laws Chapter 59, §75, the Board of Assessors must submit the Omitted and Revised Assessment Report for fiscal year 2016. A copy of all warrants/commitments made for omitted and revised assessments and rollback taxes for the year must be submitted with the form. Such assessments must be committed to the Collector by June 20th of the taxable year or 90 days after the date the tax bills are mailed, whichever is later and must be submitted to DOR by June 30th or 100 days after tax bills were mailed. **As part of the current tax rate approval, the form must be submitted in Gateway.**

Communities reporting revised or omitted value due to new construction, taxed for the first time will also be filling out the **LA-13A Amended Tax Base Levy Growth**. The **LA13A must also be submitted in Gateway** for tax rate approval beginning in FY17. The Omitted and Revised Assessment Report and LA13A are both located in the Tax Rate tab in Gateway. **See attached instructions.**

If the FY16 Omitted and Revised Assessment Report and LA13A- Amended Tax Base Levy Growth) are not submitted prior to the Bureau's review of new growth, the approval process may be delayed. Should you have any questions, please contact your BLA Community Advisor or email us at bladata@dls.state.ma.us

Note: If you have no data to report, a check box labeled: "We have no omitted, revised or rollback taxes to report" is at the top of the Omitted and Revised form and "We have no amended tax base levy growth to report." is at the top of the LA13A. If applicable, check the boxes, sign and submit.

Instructions to Submit Omitted and Revised and LA13A on Gateway:

In Gateway, tab to Tax Rate, Tax Rate –BLA and click on “Omitted and Revised Assessment Report”

Division of Local Services Gateway

Tracking | Certification | **Tax Rate** | District Tax Rate | Schedule A | LA-3 | Misc Forms | MDM | Directory | Legal | Other Apps | Security | Admin

Help Mode

Tax Rate - BLA

- Omitted & Revised Assessment Report
- LA-4
- LA-13
- LA-13A

Omitted and Revised Form

Omitted and Revised Assessment Report

Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

Jurisdiction: <Select a Jurisdiction> Fiscal Year: 2017 Go

Step 1: Enter Jurisdiction. Note: Since this is part of the FY 17 Tax Rate setting, the default year is FY 2017.

Step 2: In columns, by property type, enter the number of parcels, amount of Omitted and Revised Values, and Total Additional Taxes

Omitted and Revised Form

Omitted and Revised Assessment Report

Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

Status: FORM SUBMIT Unlock for DLS Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092 Fiscal Year: 2017 Go

☐ We have no omitted, revised or rollback taxes to report

In accordance with provisions of General Law Chapter 59, §75, the Board of Assessors submit this omitted & revised assessment report. Retain documentation for 5 years in the event of DOR audit.

Property Type	No.	Omitted & Revised Values	Total Additional Taxes
RESIDENTIAL			
Single Family (101)	1	266,700	4,219.00
Condominium (102)	0	0	0.00
Two & Three Family (104 & 105)	0	0	0.00
Multi - Family (111-125)	0	0	0.00
Vacant Land (130-132 & 106)	0	0	0.00
All Others (103, 109, 012-018)	1	52,900	834.24
Total Residential	2	319,600	5,053.24
OPEN SPACE			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 61B	0	0	0.00
Total Open Space	0	0	0.00
COMMERCIAL			
Commercial	0	0	0.00
Commercial - Chapter 61, 61A, 61B	0	0	0.00
Total Commercial	0	0	0.00
Industrial	0	0	0.00
Personal Property	0	0	0.00
Total Real & Personal Property	2	319,600	5,053.24

Step 3: If any Rollback Taxes are committed, enter in the Chapter Class section

The assessors also committed the following rollback taxes during the fiscal year

Chapter Class	No.	Rollback Taxes Committed
Forest Property-Chapter 61	0	0.00
Agricultural/ Horticultural Chapter-61A	1	2,500.00
Recreational Property-Chapter 61B	0	0.00
Total	1	2,500.00

Step 4: In Current Documents, upload a copy (or copies) of the commitment list and the warrant to the collector.

The assessors hereby certify that the amounts reported above reflect all omitted and revised assessments and rollback taxes committed for the year and that all omitted and revised assessments were committed to the collector on or before 05/30/2016

Attach copies of all commitments made for omitted and revised assessments and rollback taxes.

Current Documents - upload new documents

Name	
Essex Omitted/Revised	Delete

Signatures

Board of Assessors

☒ Joanne Graziano, Bureau Chief, DLS, grazianoj@dor.state.ma.us 617-626-3512 | 5/23/2016 10:14 AM

☐ Check to add signature

Save Submit Print

When you are finished, click the arrow

Step 5: Check to add Board of Assessors signature(s) and hit Save and Submit. If any changes need to occur after submission, the form will need to be unlocked if the LA13 and LA13 A have also been submitted.

Note: For FY 17, you will no longer have to enter column B as part of the LA13 submission. When your LA4 is entered, you will see the figures populate Column B in the LA13.

LA-13

Tax Base Levy Growth

Status: NO STATUS FOUND

BLA-LA4: FORM ENTERED

Unlock for DLS Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092

Fiscal Year: 2017

Go

Property Class	(A)PFY LA# Values	Omitted and Revised No.	(B) Omitted and Revised Values
RESIDENTIAL			
SINGLE FAMILY (101)	49,265,000	1	266,700
CONDOMINIUM (102)	32,504,100	0	0
TWO & THREE FAMILY (104 & 105)	58,172,000	0	0
MULTI - FAMILY (111-125)	8,156,600	0	0
VACANT LAND (130-132 & 106)	28,086,800	0	0
ALL OTHERS (103, 109, 012-018)	65,994,408	1	52,900
TOTAL RESIDENTIAL	685,644,108	2	319,600
OPEN SPACE	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0
TOTAL OPEN SPACE	0	0	0
COMMERCIAL	53,150,302	0	0
COMMERCIAL - CHAPTER 61, 61A, 61B	634,045	0	0
TOTAL COMMERCIAL	53,784,347	0	0
INDUSTRIAL	14,495,400	0	0
PERSONAL PROPERTY	11,641,822	0	0
TOTAL REAL & PERSONAL	765,565,677	2	319,600

Step 6: When completing your LA13 Tax Base Levy Growth report, in Gateway, tab to **Tax Rate, Tax Rate – BLA** and click on “LA13A” The LA13A is now populated with the totals from Omitted and Revised to capture any growth.

Enter the value portion that is being taxed for the first time and qualifies as new growth in Column C.

LA-13A
Amended Tax Base Levy Growth
Omitted And Revised Parcels Not Previously Assessed
In Prior Fiscal Year

Data submitted

Status: FORM 9/BMT Unlock for DLS Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092 Fiscal Year: 2017 Go

☐ We have no amended tax base levy growth to report

(A) Class	(B) Omitted or Revised Value Committed to Tax Collector	(C) Portion Unassessed in Prior FY (After Reval Adj)	(D) Prior Year Tax Rate	(E) (E = C/1000 x D) Levy Growth
Residential	319,600	266,700	15.42	4,113
Open Space	0	0	0.00	0
Commercial	0	0	15.42	0
Industrial	0	0	15.42	0
Personal Property	0	0	15.42	0
* Audited Personal Property	0	0	15.42	0
Total		266,700		4,113

Download Excel Audited Personal Property template

Current Documents

Name
No documents to display.

Signatures
Board of Assessors

☒ Joanne Graziano, Bureau Chief, DLS, grazianoj@do.state.ma.us 617-626-3512 | 5/23/2016 10:27 AM

Save Submit Approve Unapprove Print

Step7: Check to add Board signatures and hit **Save and Submit**

Note: Once the LA13A is submitted, you will see the amended growth for FY 2016 calculated and included as part of the Levy Limit calculation for FY 17.

Levy Limit
Levy Limit

Data saved

Status: FORM ENTERED Unlock for DLS Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092 Fiscal Year: 2017 Go

I. TO CALCULATE THE FY 2016 LEVY LIMIT

A. FY 2015 Levy Limit	10,753,250
A1. ADD Amended FY 2015 Growth	2,297
B. ADD (IA + IA1)*2.5%	248,891
C. ADD FY 2016 New Growth	76,159
C1. ADD FY2016 New Growth Adjustment	0
D. ADD FY 2016 Override	0
E. FY 2016 Subtotal	11,102,697
F. FY 2016 Levy Ceiling	19,135,142
I. FY 2016 Levy Limit	11,102,697

II. TO CALCULATE THE FY 2017 LEVY LIMIT

A. FY 2016 Levy Limit from I.	11,102,697
A1. ADD Amended FY 2016 Growth	4,113
B. ADD (IIA + IIA1)*2.5%	277,670
C. ADD FY 2017 New Growth	0
C1. ADD FY 2017 New Growth Adjustment	0
D. ADD FY 2017 Override	0
E. ADD FY 2017 Subtotal	11,384,480
F. FY 2017 Levy Ceiling	19,840,726
II. FY 2017 Levy Limit	11,384,480

LA-4, ASSESSMENT/CLASSIFICATION REPORT

The LA-4 reports the total number of parcels/accounts and total assessed valuations of all real and personal property in a community. The form also reports the parcel count and value of all exempt property in the community. These totals are listed by property type and classification.

When is the LA-4 required?

The LA-4 is required from every city, town and district in order to set a tax rate. It is not required for approval of a Pro Forma Recap, but must be submitted before the Tax Rate Recap can be approved.

Who electronically signs the LA-4 in Gateway?

The LA-4 is electronically signed by the Board of Assessors (or someone authorized to sign on the Board's behalf).

General Information:

The LA-4 is reviewed and approved by the Bureau of Local Assessment. Note that cells in yellow are new for FY2017. The LA-4 found under Gateway's Tax Rate Module is different from the preliminary LA-4 used only by certification year communities found under Gateway's Certification Module.

Gateway Instruction:

Step	Action
1	From the Tax Rate Module, select LA4 shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter parcel counts and values in the appropriate cells. Enter zeros where there are no parcels/accounts or values to report.
3	Enter exempt property count and value at the end of the form.
4	When data entry is complete, check the signature box.
5	Upload any supporting documentation.
6	Save and Submit the document.

Specific Property Types:

Property Type	Note
Misc 103, 109	Include all properties with use codes 103, 109, 140 and any other locally determined residential classification code.
61, 61A, 61B	Includes 600-899 and 261-292. The taxable value (FFCV - discount) of the land only should be reported under Class III, Commercial for codes 600 - 899, or Class II, Open Space for codes 261-292. The dwellings, base lots and any land not under Chapters 61A - 61B should be reported under Class I, Residential. Commercial farm buildings should be included on the line for codes 300 - 393 under Class III, Commercial.
012 - 043 (multiple or mixed-use parcels)	Apportion the values for these parcels according to the classes contained in each parcel. For example, if the parcel's value comes partly from residential use and partly from commercial use, apportion the total value of the parcel between the Class I - Residential and Class III - Commercial columns.
505 and 506	These code types are centrally valued by the Commissioner of Revenue and are checked by Gateway.
Personal Property	For communities adopting the personal property tax exemption local option, these values may be decreased by the Assessors if individual accounts are now exempt.

EXCEL Instruction:

Step	Action
1	Select the LA4 worksheet tab and enter all applicable counts and values.
2	Follow Gateway instruction from steps 2 and 3 as well as property type notes from above.

For more assistance in completing the LA-4, please contact your Bureau of Local Assessment field advisor and/or review the [Property Type Classification Code Booklet](#) available on the DLS website.

LA-7, MINIMUM RESIDENTIAL FACTOR COMPUTATION WORKSHEET

The LA-7 is a worksheet displaying computation of the Minimum Residential Factor, or MRF. The calculations apply data from the completed LA-4.

When is the LA-7 required?

The LA-7 is not a required form for submission. The LA-7 is calculated, however, for all cities, towns and districts to establish the minimum residential factor.

Is the LA-7 electronically signed in Gateway?

No. The LA-7 is calculated by both Gateway and EXCEL and no data entry is necessary.

General Information:

View the LA-7 to verify the MRF; no other action is required for either Gateway or EXCEL purposes.

CHAPTER 200

The Chapter 200 worksheet calculates the lowest possible residential factor and consequently the highest possible tax burden shift upon the Commercial, Industrial and Personal property classes pursuant to Chapter 200 of the Acts of 1988.

When is the Chapter 200 form required?

The Chapter 200 form is not a required form for submission.

Is the Chapter 200 form electronically signed in Gateway?

No. The Chapter 200 form is calculated by both Gateway and EXCEL and no data entry is necessary.

General Instructions:

Step	Action
1	From the Tax Rate Module, select the BLA Chapter 200 form. For Gateway use, be sure that the proper fiscal year has been selected.
2	Review the entries. If line #1 is greater than line #3, the entity may shift only up to 150% to CIP and line #2 becomes the Minimum Residential Factor. Otherwise, continue to line #4.
3	If line #5 is greater than line #6, the entity may shift up to 175% to the Cip and line #4 is the Lowest Residential Factor.
4	If line #6 is greater than line #5, the maximum percentage shift allowable will appear on line #9 and the lowest residential factor allowable will appear on line #7.
5	Upload any supporting documentation.
6	Save and Submit the document.

LA-13, TAX BASE LEVY GROWTH

The LA-13 Tax Base Levy Growth Form is completed by cities and towns to calculate new growth by comparing values and adjustments from prior and current property valuations. New growth allows additional taxing ability under Prop 2½'s tax levy limitation (G.L. c. 59, § 21C(f)).

When is the LA-13 form required?

The LA-13 is required from every city and town to receive new growth credit on its levy limit prior to setting the annual tax rate. It is not required for approval of a Pro Forma Recap, but may be used to calculate estimated new growth for Pro Forma Recap purposes.

Who electronically signs the LA-13 in Gateway?

The LA-13 is electronically signed by the Board of Assessors (or someone authorized to sign on their behalf).

General Information:

The LA-13 is approved by the Bureau of Local Assessment.

Gateway Instruction:

Step	Action
1	From the Tax Rate Module, select LA13 shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	<p><i>Column (A) PFY LA4 Values</i> - The values reported on the prior fiscal year's LA4 have been brought forward.</p> <p><i>Column (B) Omitted and Revised No. and Omitted and Revised Values</i> - The amounts reported on the Omitted and Revised Assessments Report are brought forward.</p> <p><i>Column (C) - Abatement No. and Abatement Values</i> - Enter the number and assessment dollar value of abatements ONLY if the value adjustment was carried forward into the next fiscal year.</p> <p><i>Column (D) - Other Adjustment No. and Other Adjustment Values</i> - Enter the number of other adjustments with corresponding value changes (plus or minus). Adjustments may be due to property removed from the tax base due to demolition or exempt status, changes in classification or others not related to revaluation and or value indexing.</p> <p><i>Column (E) Adjusted Value Base</i> - The amounts in this column are calculated from amounts entered in columns (A - D).</p>
2 (cont)	<p><i>Reval perct</i> - The percentages in this column are calculated as a result of entering current year values in column (I) and represent the percentage change to the Adjusted Value Base in column (E) either due to a revaluation or updating of property values in the current fiscal year.</p> <p><i>Column (F) + or - Reval Adj Values</i> - The dollar amounts in this column result from current year values entered in column (I), and represent the Adjusted Value Base in column (E) multiplied by the percentages in column (F).</p> <p><i>Column (G) Total Adjusted Value Base</i> - The amounts in this column result from the current fiscal year values entered in column (I) and represent the Adjusted Value Base in column (E) less the Total Adjusted Value Base in column (G).</p> <p><i>Column (H) CFY LA4</i> - These values are brought forward from amounts entered in the LA4.</p> <p><i>Column (I) NewGrowth Valuation</i> - Enter the amount of new growth for each property type and class. This column is not automatically calculated.</p> <p><i>Column (J) PY Tax Rate</i> - The prior fiscal year's tax rate by class is brought forward.</p> <p><i>Column (K) Tax Levy Growth</i> - This column represents the amount of new growth reported in column (I) multiplied by the tax rate(s) reported in column (J).</p>
3	When data entry is complete, check the signature box.
4	Upload any supporting documentation.
5	Save and Submit the document.

EXCEL Instruction:

Step	Action
1	Select the LA13 worksheet tabs and enter the applicable amounts. Note that LA-13 Top includes columns A thru E and LA-13 Bottom includes columns f thru k.
2	Follow Gateway instructions in step 2. Negative values may be entered if applicable in column (D) only.
3	Total Tax Levy Growth in column (K) will automatically appear in the Levy Limit worksheet.

LA-13A, AMENDED TAX BASE LEVY GROWTH

The Amended Tax Base Levy Growth form is completed to amend levy growth for the previous fiscal year due to revised or omitted parcels as well as after an audit of personal property accounts.

When is the LA-13A required?

The LA-13A is required from all communities if requesting previous fiscal year levy limit growth credit due to revised or omitted parcels.

Who electronically signs the LA-13A in Gateway?

The LA-13A is electronically signed by the Board of Assessors (or someone authorized to sign on their behalf). The LA-13A must be completed by all communities whether requesting previous fiscal year levy growth credit or not.

General Information:

The LA-13A is approved by the Bureau of Local Assessment.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select LA13A shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Note that amounts in column (B), except for audited personal property, appear from entries made in the Omitted and Revised Assessment Report.
3	Column (C) amounts report only that portion of values reported in column (B) that should have been reported as new growth in the prior fiscal year, but were not.
4	Columns (D) and (E) are calculated cells based on the amounts entered in column (C).
5	If no values reported in column (B) should be reported as new growth, check the box indicating that "We have no amended tax base levy growth to report."
6	If there is new growth to be reported due to an audit of personal property accounts, download and complete the EXCEL audited personal property template. That template will indicate what values to report in columns (B) and (C).
7	When data entry is complete, check the signature box.
8	Upload any supporting documentation.
9	Save and Submit the document.

Instructions for Audited Personal Property Template:

Step	Action
1	From the LA13A form, download the EXCEL Audited Personal Property template where indicated.
2	Complete columns (B), (C) and (D) using the instructions on the template.
3	Follow instruction on the template as to which column figures to report on the LA-13A form.
4	Upload the template to your computer.
5	Upload the template from your computer to Gateway using the instruction given on the form.
6	When data entry is complete, check the signature box.
7	Save and Submit the document.

EXCEL Instructions:

Step	Action
1	Select the LA-13A worksheet tab and enter applicable amounts in column (C). Applicable amounts are only for those values in column (B) which should have been considered new growth in the previous fiscal year.
2	Do directly to the PP Audit Spreadsheet tab and follow instructions as indicated on the form.
3	Note that the Growth Valuation on line #3 indicates that it is to be reported on the LA-13A, columns (B) and (C).
4	The total will appear on the Levy Limit worksheet.

LA-15, INTERIM YEAR ADJUSTMENT REPORT

The LA-15 reports the statistical results of sales ratio studies conducted on the prior and current fiscal year assessments.

When is the LA-15 required?

The LA-15 is required from all communities where the assessed values are not being recertified by the Bureau of Local Assessment in the current fiscal year.

Who electronically signs the LA-15 in Gateway?

The LA-15 is electronically signed by the Board of Assessors (or someone authorized to sign on their behalf).

General Information:

The LA-15 is populated with data mainly from the LA-3 Sales Report. There are, however, questions that must be answered at the bottom of the page. The LA-15 is found only in Gateway and is reviewed by the Bureau of Local Assessment.

Gateway Instructions:

Step	Action
1	From the LA3 Module, select LA-15 from the left side of the screen and be sure that the proper fiscal year has been selected.
2	Note that most cells have been populated from data entered into the LA3 form.
3	Answer the questions below the percentages as applicable.
4	Upload any supporting documentation.
5	Save and Submit the document.

LEVY LIMIT

The Levy Limit worksheet is used to calculate the Maximum Allowable Levy pursuant to the provisions of "Proposition 2½, G.L. c. 59, § 21C.

When is this worksheet required?

This worksheet is not required to be submitted to either the Bureau of Accounts or Bureau of Local Assessment.

Who electronically signs the Levy Limit worksheet in Gateway?

The worksheet is completed as factors in the calculation of the Prop 2½ levy limit, such as new growth, overrides, exclusions and total assessed value, are reported on the worksheet and reported on other related Schedules.

Prior to the completion of all related Schedules, the worksheet is used locally for budget planning purposes and may be completed by any officials.

The worksheet is electronically signed by the Board of Assessors (or someone authorized to sign on their behalf).

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select Levy Limit shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Most cells are entries from other Schedules and/or votes submitted to the DLS Databank.
3	Enter amounts in III E and III F as applicable.
4	This worksheet must be completed and electronically signed by a member of the Board of Assessors or by someone authorized to sign on the Board's behalf.
5	When data entry is complete, check the signature box.
6	Upload any supporting documentation.
7	Save and Submit the document.
8	The Levy Limit total will be checked against the tax levy reported on Page 1, line 1C, of the Tax Rate Recap.

EXCEL Instructions:

Step	Action
1	Select the Levy Limit worksheet tab and enter amounts where indicated.
2	For cells not allowing data entry, amounts will appear once Schedules LA-4, LA-13 and DE-1 are completed.
3	The Levy Limit total will be checked against the tax levy reported on Page 1, line 1C, of the Tax Rate Recap.
4	Levy limit amounts will populate lines on Page 1 of the Pro Forma Recap.

LA-5 OPTIONS AND CERTIFICATION (GATEWAY)
LA-5 INPUT AND LA-5 FORM (EXCEL)

In Gateway, the LA-5 Options and Certification form indicates the results of the City/Town Council's or Board of Selectmen's classification hearing prior to certification of the annual tax rate. Completion and submission of this form will determine the factors for computing the annual tax rate on Page 1, Part Id of the Tax Rate Recap. Printing this form produces the Classification Tax Allocation form.

In EXCEL, the LA-5 Input form includes the same information as the LA-5 Options and Certification form. The LA-5 Form includes the same information as the printout of the LA-5 Options and Certification form.

When is the Gateway version required?

Gateway's version is required submission for Tax Rate certification purposes.

EXCEL's LA-5 Input need only be used as informational and the LA-5 form is no longer submitted to the Bureau of Accounts.

Who electronically signs the LA-5 Options and Certification form in Gateway?

This form is electronically signed by the Board of Assessors Or someone authorized to sign on their behalf), city or town Clerk, Mayor, Councilors, Selectmen and in districts, Commissioners.

General Information:

If completing the LA-5 Options and Certification form in Gateway, the form must be electronically signed and submitted for tax rate certification. If completing EXCEL LA-5 Input, the results are informational and the form is not submitted for tax rate certification purposes.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select LA5 Options and Certification shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Note that once the LA-4 has been entered, most cells have been calculated.
3	<p>The following cells allow data entry:</p> <p><i>Estimated Levy:</i> It is not necessary to enter a number in this cell. However, it along with the other data entry cells on the page will present a picture of the final tax rate(s) if the estimate is also shown on the Tax Rate Recap.</p> <p><i>Resid Factor Selected:</i> If the City/Town Council or Board of Selectmen voted not to shift the property tax burden from the residential and open space property classes to the commercial, industrial and personal property classes, enter "1." This is also known as a 100% factor. If a shift has been voted, the factor is less than "1" (or 100%) and can be no less than allowed by the Chapter 200 form. If a shift has been voted, enter the amount as, for example, .981234 (6 digits to the right of the decimal).</p> <p><i>Selected OS Discount %:</i> If an open space class discount has been voted by the city/town council or board of selectmen, enter percentage discount from 1 to 25, unless special legislation authorizes a greater percentage.</p> <p><i>Tot Res Parcel Count:</i> If a residential exemption has been adopted, enter the total number of residential parcels from the LA-4.</p> <p><i>Selected Res Exemption %</i> - Enter an amount between 1 and 20, unless special legislation authorizes a greater percentage.</p> <p><i>No. Eligible Res Parcels:</i> Enter the number of parcels eligible for a residential exemption per DLS guidelines.</p>
3 (cont)	<p>If a small commercial exemption was adopted:</p> <p><i>No. Eligible Com Parcels:</i> Enter the number of commercial parcels eligible for a small commercial exemption per DLS guidelines.</p> <p><i>Selected Com Exem %</i> - Enter the percentage adopted from 1 - 10.</p> <p><i>Total Value of Eligible Parcels</i> - Enter the total value of the commercial parcels eligible for the small commercial exemption.</p> <p><i>LA-5 Certification:</i> The city, town or district clerk is certifying that the meeting notice was published and that the classification hearing was held at a certain date, time and place.</p>
4	When data entry is complete, check the signature boxes.
5	Upload any supporting documentation, including the published classification hearing notice.
6	Save and Submit the document.

LA-5 INPUT

Step	Action
1	Select LA-5 Input worksheet tab.
2	Follow Gateway steps 2 and 3.
3	LA-5 Input is a tool to view what the final tax rate(s) may be assuming certain factors.

LA-5 FORM (LA-5, CLASSIFICATION TAX ALLOCATION REPORT)

The print output of the LA-5 form is the same as the print output of the LA-5 Options and Certification form in Gateway. Since the Gateway form is the one necessary for submission, the EXCEL LA-5 form may be viewed strictly as informational. The print output data is forwarded from EXCEL's LA-5 Input.

OPTIONS TABLE

The Options Table generates “what if” analyses as a tool for local officials in tax rate planning. The Table is available in both Gateway (Tax Rate Module, left side of screen) and EXCEL.

When is the Options Table required?

The Options Table, in both Gateway and EXCEL is a tool for tax rate planning and submission is not required.

Must anyone electronically sign the Table in Gateway?

No.

General Information:

Use information from this table cautiously. Remember that these are “what if” scenarios only. This estimated levy amount entered may be changed after the residential factor is chosen, this Table does not provide for an Open Space discount and any resulting tax levies may be over the levy limit.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select Options Table and be sure that the proper fiscal year has been selected.
2	<p><i>Value</i>: Enter taxable values. If the LA-4 has been completed, these values appear, but may be changed for analytic purposes only. The LA-4 values will not change.</p> <p><i>Residential Exemptions</i></p> <p><i>Tot Res Parcel Count</i>: If a residential exemption has been adopted, enter the total number of residential parcels from the LA-4.</p> <p><i>Selected Res Exemption %</i> - Enter an amount between 1 and 20, unless special legislation authorizes a greater percentage.</p> <p><i>No. Eligible Res Parcels</i>: Enter the number of parcels eligible for a residential exemption per DLS guidelines. If a small commercial exemption was adopted:</p> <p><i>No. Eligible Com Parcels</i>: Enter the number of commercial parcels eligible for a small commercial exemption per DLS guidelines.</p> <p><i>Small Commercial Exemption</i>:</p> <p><i>Selected Com Exem %</i> - Enter the percentage adopted from 1 - 10.</p> <p><i>Total Value of Eligible Parcels</i> - Enter the total value of the commercial parcels eligible for the small commercial exemption.</p> <p><i>Levy</i>: It is not necessary to enter a number in this cell. However, it along with the other data entry cells on the page will present a picture of the final tax rate(s) if the estimate is also shown on the Tax Rate Recap.</p>
2 (cont)	<p><i>Enter CIP Shift Range</i>: Enter amounts from 1 to 1.75, or lower amount limited by the Max Allowable Shift. Also, enter the percent increment (e.g. 1) you would like to see results for. Gateway will produce a report, exportable to EXCEL (see button at bottom of page), that will show for each percentage shift selected, residential factors, percentage shares of the tax levy, levy amounts and estimated tax rates. To calculate another scenario, click the "Reset" button at the bottom of the page.</p>
3	The resulting information will not be saved once the Options Table has been exited.

EXCEL Instructions:

Step	Action
1	Select the Options Table worksheet tab.
2	Follow Gateway step 2.
3	The resulting information will not be saved once the Options Table has been exited.

LETTER IN LIEU OF BALANCE SHEET

The Letter in Lieu of Balance Sheet is used by the Bureau of Accounts as supporting documentation, when no balance sheet has been submitted by a city or town prior to Tax Rate or Pro Forma certification.

When is this letter required?

The Letter in Lieu of Balance Sheet must be submitted with a Tax Rate or Pro Forma Recap if a balance sheet as of the previous June 30th has not been received by the Bureau of Accounts. Normally deficit information would be verified using the balance sheet, but this written statement can be used in lieu of the balance sheet if necessary.

Who electronically signs the Letter in Gateway?

The Letter in Lieu is electronically signed by the city or town Accounting Officer.

General Information:

This Letter is found only in Gateway.

Gateway Instructions:

Step	Action
1	From the Tax Rate Module, select Letter in Lieu of Balance Sheet shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	Enter information as applicable.
3	When data entry is complete, check the signature box.
4	Upload this and any other supporting documentation.
5	Save and Submit the document.
6	Include other comments as necessary.

THE TAX RATE RECAP

The Tax Rate Recap form is submitted in summary form, which along with supporting documentation, allows for Bureau of Accounts approval of a municipal or district tax rate(s).

When is the Tax Rate Recap required?

The Tax Rate Recap must be approved by the DOR before tax bills can be issued. The tax Rate(s) is/are approved using the information on the Tax Rate Recap and supporting forms.

Who electronically signs the Tax Rate Recap in Gateway?

The Tax Rate Recap is electronically signed by:

- the Board of Assessors (or someone authorized to sign on their behalf (Page 1));
- the city/town Clerk (Page 4); and
- the Accounting Officer (Page 3).

Although their signature may appear on other tax rate related forms and letter, the Treasurer, Collector Finance Director, and other municipal department heads from cities, towns and districts may need to sign supporting documentation.

General Information:

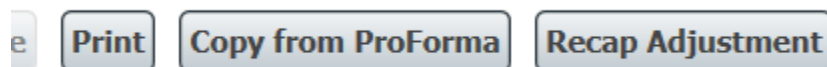
For additional information concerning the Tax Rate Recap and the issuance of property tax bills, see the Division of Local Services' website at www.Mass.Gov/dls. Also review when needed:

- G.L. c. 40, § 56;
- G.L. c. 58, § 1A;
- G.L. c. 59, § 23;
- G.L. c. 59, generally; and
- G.L. c. 60 generally.

COMPLETING THE TAX RATE RECAP

Gateway Instructions:

Before completing the Tax Rate Recap, note that if a Pro Forma Recap was completed and submitted to the Bureau of Accounts for approval, go to Page 1 of the Tax Rate Recap and “Copy from Pro Forma” using the grey button shown below.



Step	Tax Rate Recap, Page 4 Action
1	From the Tax Rate Module, select Tax Rate Recap shown on the left side of the screen and be sure that the proper fiscal year has been selected.
2	<p>Enter data in summary form as follows:</p> <ul style="list-style-type: none">- the date of the city/town council or town meeting began;- the fiscal year to which the vote relates (FY2016, FY2017 etc.);- Column (a) - this is a calculated cell;- Column (b) - amounts appropriated from raise and appropriate (may be called from the tax levy);- Column (c) - amounts appropriated from free cash, except for amounts appropriated specifically to reduce the tax rate (see page 2 instructions)- Column (d) - amounts appropriated from available funds, including line item transfers voted. Do not include appropriation transfers by the executive body per G.L. c. 44, § 33B (b) or transfers authorized by the finance committee per G.L. c. 44, § 6;- Column (e) - amounts appropriated from offset receipts per G.L. c. 44, § 53E; -- Column (f) - amounts appropriated from enterprise fund receipts;- Column (g) - amounts appropriated from Community Preservation funds per G.L. c. 44B;- Column (h) - amounts authorized from revolving fund receipts per G.L. c. 44, 53½;- Column (i) - borrowing authorization amounts
3	"Delete" lines that have been added incorrectly.
4	When data entry is complete, check the signature box.
5	Upload any supporting documentation.
6	Save the document.

Step	Tax Rate Recap, Page 3 Action
1	<p>Enter data as follows:</p> <ul style="list-style-type: none"> - Column (a) - actual receipts received through June 30 from the previous fiscal year; - Column (b) - estimated receipts to be received by June 30 of the current fiscal year; <p>Do not include receipts that were voted as offset receipts, enterprise funds or revolving funds which have already been reported on other Schedules.</p> <p>Increases or decreases of estimated to actual receipts require submission of supporting documentation.</p> <p>Documentation is also required to support increases or decreases of prior fiscal year's estimated receipts to current fiscal year's estimated receipts for Municipal Revenue Growth Factor purposes.</p>
2	When data entry is complete, check the signature box.
3	Upload any supporting documentation.
4	Save the document.

Step	Tax Rate Recap, Page 2 Action
1	<p>Enter data as follows:</p> <ul style="list-style-type: none"> - Part IIB, lines 1 and 8 includes data from the Tax Title and A-4 Schedules. - Part IIB, line 2 - enter debt service for the current and prior fiscal year (if applicable) due and payable, but not provided for by appropriation on Page 4; - Part IIB, line 3 - enter amount of any final court judgment or amount allowed per G.L. c. 44, § 31. Do not include an amount of settlement which has not been approved and signed off by a court officer. - Part IIB, lines 4, 6, 7, 9 - enter any applicable amount from the balance sheet reported in deficit as of June 30 of the prior fiscal year; - Part IIB, line 5 - enter amount from the current fiscal year's Cherry Sheet; - Part IIB, line 10 - enter other amount(s) to be provided allowed by general law or specil act.
2	Part IIC - enter amount from the current fiscal year's Cherry Sheet
3	Part IID - enter an Overlay amount. The Bureau of Accounts will review the OL-1 to determine whether the current fiscal year's amount is reasonable.
4	Part IIIA, line 1 - enter amount from the current fiscal year's Cherry Sheet. Line 2, Massachusetts School Building Authority (MSBA) payments, is not a Cherry Sheet item. Your community's payment is found on MSBA's website.
5	Part IIIB, line 1 is the total from Page 3. Line 2 is the total from Schedule A-1. Line 3 is the total of all enterprise fund revenues from Part I, column (b). Line 4 is from Schedule A-4, total Part 1.
6	Part IIIC, line 1 is the total from Page 4, column (c). Line 2 is the total from Page 4, column (d).
7	For Part IIID, lines 1(a) and (b), enter appropriations of free cash voted specifically to reduce the tax rate dependent upon the date of approrpiation. For line 2, enter an amount of municipal light funds voted specifically to reduce the tax rate (amounts from this revenue source not appropriated may be included on Page 3 as a Miscellaneous Non-Recurring estimated receipt). For line 4, enter any revenue source voted specifically to reduce the tax rate.
8	Part IV, lines a - d, include amounts shown elsewhere on Page 2.
9	Upload any supporting documentation.
10	Save the document.

Step	Tax Rate Recap, Page 1 Action
1	The data shown on Page 1 is derived from data provided elsewhere. Parts 1a and 1b are derived from Page 2, Part IV, lines IVb and IVc. Line 1c, Tax Levy, is a calculation of lines 1a and 1b above. The Tax Levy is the amount that must be no greater than the Levy Limit. The percentages and assessed values in Part 1d are derived from the LA-5 Options and Certification form. Tax rates are calculated to two-digits to the right of the decimal.
2	If the Tax Levy on line 1c does not match the total of Part 1d (f), click on "Recap Adjustment." These amounts must match. Gateway will automatically adjust the Overlay on Page 2 for the difference.
3	When data entry is complete, check the signature box.
4	Upload any supporting documentation.
5	Save the document.

EXCEL Instruction:

Before completing the Tax Rate Recap, note that if a Pro Forma Recap was completed and submitted to the Bureau of Accounts for approval, click on the Recap Page 1 worksheet tab and then on the "Figures from Pro Forma Button" as shown below.



Step	Action
1	Select the Recap Pages 1 to 4 worksheet tabs and follow the Gateway instructions for Tax Rate Recap, Pages 2, 3, and 4 Action. For Page 4, enter dates in the <i>mm/dd/yy</i> format.
2	If the Tax Levy on Page 1, line 1c does not match the total of Part 1d (f), click on the "Recap Adjustment Button." These amounts must match. The program will automatically adjust the Overlay on Page 2 for the difference.
3	Print out the Recap, sign and keep a file copy.

PRO FORMA RECAP

A Pro Forma Recap is completed when requesting approval to issue preliminary tax notices. The Pro Forma Recap and the Tax Rate Recap contain the same information with one exception: the Pro Forma Recap does not contain valuation information.

When is the Pro Forma Recap required?

The Pro Forma Recap with supporting documentation is required when a tax rate cannot be set and actual tax bills would not be issued timely. Preliminary tax notices can only be issued by cities, towns and districts when they are in a recertification year or have a valuation related delay. **Notices cannot be mailed until the Pro Forma Recap is approved by the Bureau of Accounts.** *Valuation information is necessary to calculate a tax rate, so you cannot set a tax rate using the Pro Forma Recap.*

Who electronically signs the Pro Forma Recap in Gateway?

The Pro Forma Recap is completed and electronically signed by:

- the Board of Assessors (or someone authorized to sign on their behalf (Page 1));
- the city/town Clerk (Page 4); and
- the Accounting Officer (Page 3).

Although their signature may appear on other tax rate related forms and letter, the Treasurer, Collector Finance Director, and other municipal department heads from cities, towns and districts may need to sign supporting documentation.

General Information:

In addition to the Pro Forma Recap form and supporting forms, the following information is also required for authorization to issue preliminary tax notices:

- completed authorization letter to issue preliminary tax notices
- completed unused levy capacity letter, if applicable
- preliminary LA-13, if estimated growth is being used
- certification communities or districts must submit a reassessment workplan to be approved by the Bureau of Local Assessment
- non-certification communities must submit a letter describing the valuation related delay to the Bureau of Local Assessment

For additional information concerning the Pro Forma Recap and the issuance of preliminary tax bills, see annual DLS IGR guidance at www.Mass.gov/dls. Also, you may review G.L. c. 59, § 23D.

COMPLETING THE PRO FORMA RECAP

Gateway Instructions:

Step	Pro Forma Recap Action
1	Follow Gateway instructions for completing the Tax Rate Recap, Pages 4, 3 and 2
2	Line 1c must be less than or equal to the Levy Limit on line llh.
3	Print out the Pro Forma Recap, sign and keep a file copy.
4	When data entry is complete, check the signature box.
5	Upload any supporting documentation.
6	Save the document.

EXCEL Instructions:

Step	Pro Forma Recap Action
1	Follow Gateway instructions for completing the Tax Rate Recap, Pages 4, 3 and 2
2	Enter an amount as estimated FY2017 new growth on line llg.
3	Line 1c must be less than or equal to the Levy Limit on line llh.
4	Print out the Pro Forma Recap, sign and keep a file copy.

(SAMPLE)

(Type on City/Town Letterhead and mail to:)

**Division of Local Services
Bureau of Local Assessment
P.O. Box 9569
Boston, MA 02114-9569**

**AUTHORIZATION TO ISSUE PRELIMINARY TAX BILLS
FOR**

City/Town/District

(ALL COMMUNITIES/DISTRICTS:)

In accordance with G.L. Ch. 59 §23D, the Board of Assessors requests the Commissioner's authorization to issue preliminary tax bills for FY2017.

The assessors voted to request such authorization on _____(date) and notified the appropriate officials of that action.

(FOR COMMUNITIES/DISTRICTS SCHEDULED FOR FY2017

CERTIFICATION OF VALUES)

The assessors shall submit on _____ (projected date), but no later than February 1, 2017, the proposed assessed values as of January 1, 2016 to the Bureau of Local Assessment for certification under General Laws Chapter 59 §2A(c). Attached is the completed "Pro Forma" Recapitulation Sheet.

(FOR COMMUNITIES/DISTRICTS NOT SCHEDULED FOR FY2017

CERTIFICATION OF VALUES:)

The assessors shall submit on or before _____, (projected date), the Tax Base Growth Report and the Tax Rate Recapitulation Sheet with final assessed valuations to the Bureau of Accounts for the purposes of establishing the FY2016 tax rate. Attached is a letter describing the circumstances which have caused a delay in determining assessed valuations for FY2017 and the completed "Pro Forma" Recapitulation Sheet.

Submitted by: _____

The Board of Assessors

Date: _____

AUTHORIZATION TO ISSUE PRELIMINARY TAX BILLS

The Authorization Letter is a request of the Bureau of Local Assessment and Bureau of Accounts to issue Preliminary Tax Bills.

When is this Letter required?

A letter of authorization must be submitted for Preliminary Tax Bill approval by the Bureau of Local Assessment and Bureau of Accounts. The letter shown in this instruction book is only a sample, but may be used.

Who signs this Letter?

The Letter is signed by the Board of Assessors.

General Information:

The Authorization Letter is not found in Gateway or on the EXCEL program and is only found in this instruction book.

PRO FORMA RECAP

UNUSED LEVY CAPACITY LETTER

We, the undersigned for the city/town/district of

are fully aware that the FY2017 unused levy capacity in the amount of \$_____ as shown on the FY2017 Pro Forma Recap cannot be appropriated for this fiscal year once the Pro Forma has been submitted by the city/town/district and approved by the Director of Accounts and the Preliminary Tax Notices have been mailed.

Mayor/Administrator

Chief Financial Officer

Chairman, Board of Selectmen

LETTER OF PRO FORMA UNUSED LEVY CAPACITY

The Letter of Pro Forma Unused Levy Capacity indicates an understanding by certain local officials to the Director of Accounts that levy capacity cannot be appropriated once the Pro Forma has been approved by the Bureau of Accounts and the Preliminary Tax Notices have been mailed.

When is this letter required?

This letter is required from any city or town for which a Pro Forma Recap is needed to issue Preliminary Tax Bills and for which there is levy capacity.

Who signs this Letter?

The Letter is signed by the Mayor and Chief Financial Officer (city) and Chairman of the Board of Selectmen and Accountant/Auditor (town).

General Instruction:

This Letter is not found on Gateway or on the EXCEL program. It is only found in this instruction book.

NOTIFICATION OF ACCEPTANCE, QUARTERLY TAX PAYMENTS

The Notification of Acceptance is submitted to notify the Commissioner of Revenue when a community votes to adopt the quarterly tax payment system.

When is this notification required?

This Notification is required of any city or town that votes to accept the provisions of G.L. c. 59, § 57C. The Commissioner of Revenue must be notified in writing as to the date of the vote and the intended inception year. This form should only be submitted once, in the first year of acceptance.

Who signs the Notification?

The Notification is signed by the city/town Clerk. The Clerk also must attach a certified copy of the vote to accept the quarterly tax payment system in the first year of adoption and any vote to rescind acceptance thereafter.

General Instruction:

The Notification is found as a link within the annual Tax Bills Quarterly Payment System IGR on the DLS website.